

RETURNS
OF
LOCAL TAXATION IN IRELAND
FOR THE
YEAR 1914-1915

COLLECTED AND COMPILED BY DESIRE OF
HIS EXCELLENCY THE LORD LIEUTENANT,
BY

The Local Government Board for Ireland

(Including Summaries of the Returns of the Receipts and Payments of County Councils and Urban and Rural District Councils, referred to in Article 20 (5) of the Schedule to the Local Government (Application of Enactments) Order, 1896).

Presented to both Houses of Parliament by Command of His Majesty.



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INTRODUCTORY AND EXPLANATORY OBSERVATIONS ON THE RETURNS OF LOCAL TAXATION IN IRELAND IN 1914-1915.

The Local Government Board for Ireland have again, by desire of His Excellency the Lord Lieutenant, collected the Returns, and compiled summaries of them for publication. The detailed appendices which were published with previous Returns are not published on this occasion in view of the economy rendered necessary by the War.

The receipts for the purposes of local government in Ireland during the financial year mentioned above, excluding loans, and grants provided by Statute, and making the necessary deductions for duplicate entries in the local accounts from which the Returns have been prepared amounted to £5,038,458, an increase of £309,967, as compared with the preceding year, and an increase of £1,025,165 as compared with the year 1904-05, which is equivalent to about 25.5 per cent. of an increase for the decade.

Of this amount 73 per cent. was raised directly by rates assessed on lands, buildings, &c., 11 per cent. was derived from tolls, fees, stamps, and dues, 7 per cent. came from rents of property in lands, houses, &c., while the remaining 9 per cent. was made up of various miscellaneous items of local income classed as other receipts; these proportions being practically identical from year to year.

The table on page 4 gives the amount received from each of these sources—£3,384,131 as rates, £531,586 as tolls, &c., £331,038 as rents, and £471,683 as other receipts, and it may be observed that compared with the preceding year there was an increase in rates of £150,088, in rents of £21,937, and in other receipts of £30,835, while there was a decrease of £12,903 in tolls, &c. The chief increase was in poor rate, £109,538, but municipal rates and other rates show an increase of £40,491 and £29, respectively. It may be seen by column 3 of the table on page 7 that with the exception of the year 1911-1912 there were increases under the head of rates year after year for a long period. The rents derived from property, however, continue to increase, but this fact is mainly attributable to the great improvement made in connection with the housing of the working classes in urban and rural districts. The decrease in the receipts from tolls, &c., does not call for any special notice.

The total of the four branches of local revenue, the sum first mentioned above, is regarded as the amount of the local taxation of the year, but it is to be noted that, unlike rates, the taxes known as tolls, fees, stamps, and dues are restricted in range of operation, and to a great extent represent payment for value received, while the income arising from rents, and from other receipts, is not the produce of any tax or rate, but is dealt with as such in its application to expenditure. Moreover, with regard to "other receipts" it will be seen hereafter that there are included under this head the profits of certain reproductive undertakings* in the hands of some of the local bodies, representing 3.8 per cent. of the total net revenue of the year.

The amount produced by rates, in which is included about £112,270 raised in respect of water supplied for domestic and other private purposes (3 per cent. of the whole amount so produced),† represents an average of 4s. 7½d. in the pound on the rateable valuation of Ireland at the beginning of the year, and an average of 16s. 9½d. per head of the population (4,381,332), as estimated at the middle of the year.

A net sum of £4,145,109 obtained from local sources, including rates to the amount of £3,618,421, was applied towards the expenditure of counties and towns during the year. This was supplemented by payments made from the Local Taxation (Ireland) Account to the extent of £1,253,154, and by further sums shown in the accounts to have been obtained from the Imperial exchequer and other Government sources, amounting to £154,013, so that of the total net revenue of county and town authorities 75 per cent. came from local sources, and 25 per cent. from grants. On an average the grants were equivalent to 1s. 9½d. per pound of rateable value, and to 6s. 5½d. per head of estimated population as given above. The Agricultural Grant paid to county councils amounted to £727,337, and is equal to about 21 per cent. of their whole revenue for the year.

The net expenditure from revenue during the year, as may be seen from the table on pages 8 and 9, amounted to £7,723,219, or excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities it was £6,804,905, of which a sum of £1,231,068, or 18.1 per cent., was applied to the discharge of borrowed moneys and the payment of interest and dividends on such moneys. Besides, it will be observed from a further table on pages 10 and 11 that additional expenditure amounting to £1,231,573 was defrayed from loans and stock, of which £206,103 was incurred in connection with schemes for the housing of the working classes in towns, and for providing labourers' cottages in rural districts, while sums amounting to £187,320 were expended in connection with the three undertakings mentioned above.

The local indebtedness on account of loans and stock at the close of the year amounted, as may be seen by a summary table on page 27, to £25,025,740. Of this £10,894,035 appertained to municipal authorities, being an increase of £9,236,593 since 1878, the year in which the first of the existing code of Irish public health statutes was enacted. The municipal indebtedness includes £1,692,701 for water supplies, £9,113,148 for purposes of lighting, £1,132,398 for sewerage, and £1,343,219 in respect of schemes for the housing of the working classes; while for housing schemes in rural districts the indebtedness stood at £7,172,328.

The amount standing to the credit of sinking funds applicable to the discharge of the portion of the local indebtedness which is repayable by such means was £1,341,919 at the close of the year.

* See pages 4 and 5.

† See page 6.

‡ See note at foot of pages 8 and 9.

LOCAL TAXATION.

SUMMARY TABLE SHOWING THE NET AMOUNT OF RATES AND OTHER LOCAL REVENUE APPLIED AS LOCAL TAXATION IN THE YEAR ENDED 31st OF MARCH, 1915.

PUNZO RATES, &c.	Rates raised on land, buildings, &c.				Tolls, fees, stamps, and dues.	Rates from property in lands, houses, &c.*	Other receipts.	Total.
	Poor rate.	Municipal rates.	Other rates.	Total of foregoing.				
1	2	3	4	5	6	7	8	9
£	£	£	£	£	£	£	£	£
County Councils ...	1,531,613	—	—	1,531,613	—	1,911	41,657	1,975,181
Urban District Councils —								
County Boroughs ...	278,679	841,446	—	1,120,125	42,328	86,207	215,900	1,465,860
Non-County Boroughs ...	13,119	24,084	—	37,203	1,557	11,262	7,447	57,051
Towns under Special Acts ...	92,342	155,318	—	247,660	2,494	24,610	16,823	291,587
Towns under Act of 1854 ...	103,274	174,905	—	277,879	10,571	25,332	35,584	349,796
Commissioners of Towns not Urban Districts	—	3,941	—	3,941	1,066	2,079	563	7,589
Belfast City and District Water Commissioners	—	—	64,215	64,215	—	—	58,019	122,234
Rotund Square tax (Dublin) ...	—	—	295	295	—	—	142	437
Receipts additional to Dublin Metropolitan Police Rates†	—	—	—	—	8,805	—	—	8,805
Poor Law Union Fund, receipts other than rates and sales of farm produce	—	—	—	—	—	4,069	6,967	11,036
Rural District Fund, receipts other than rates	—	—	—	—	2,500	129,005	16,672	148,182
Lunatic Asylum Fund, receipts other than rates	—	—	—	—	—	—	17,072	17,072
Joint Boards, receipts other than rates	—	—	—	—	907	87	1,560	2,554
Port Sanitary Authorities, receipts other than rates	—	—	—	—	—	—	21	21
Fees of Clerks of the Peace and Clerks of the Crown	—	—	—	—	97	—	—	97
Petty Sessions stamps and Crown fines	—	—	—	—	47,459	—	602	48,061
Dogs Licence duty ...	—	—	—	—	53,539	—	343	53,882
Harbour duties ...	—	—	11,800	1,200	365,433	46,536	51,188	464,357
Inland navigation trustees, &c.	—	—	—	—	3,431	—	923	4,354
Light dues and fees under Merchant Shipping Act	—	—	—	—	11,097	—	—	11,097
Total {								
Year 1914-15 ...	2,419,027	1,190,394	65,710	3,684,131	551,586	331,098	471,558	5,038,466
Year 1913-14 ...	2,309,489	1,158,903	65,681	3,534,073	564,489	309,141	420,798	4,828,501
Increase ...	109,538	40,491	29	150,058	—	21,957	50,855	209,560
Decrease ...	—	—	—	—	12,903	—	—	—

Of the amount of other receipts in the above table (£471,653) £351,350 appertained to urban and rural district councils, the Belfast Water Commissioners and the Portadown and Banbridge Joint Waterworks Board, of which a sum of about £190,520, 8 8 per cent. of the total receipts of the year, was derived from the profits of undertakings in the hands of these authorities. A further portion of other receipts amounting to £62,928 was received in respect of Government property. These profits and receipts are referred to in the following paragraphs (a) and (b).

* The sums paid to county and town authorities as "way leave" by tramway companies are included in this column.

† The amount of the rate levied in aid of the cost of the Dublin police force is included in the sums given above as poor rate except in the case of the Non-County Boroughs. See further as to this page on page 30.

‡ This sum is the produce of the Ross Harbour rate.

(a) UNDERTAKINGS IN THE HANDS OF LOCAL BODIES.

Gas and Electric Light.

The income derived from the gas, electric light, or other undertaking in the hands of a town authority is shown in part I. of a table on page 18, but only profits on the year's transactions which have been applied towards municipal expenditure are included under the head of other receipts in the table on the preceding page. The total amount of the profits on lighting undertakings so applied in the year 1914-15 is £34,517, of which £24,517 appertained to gas, and £10,000 to electric light. Excluding these two sums the net ordinary expenditure, including charges in respect of borrowed money, of these undertakings amounted to £408,964 and £243,036, respectively, as may be seen in the table at pages 8 and 9, while the receipts amounted to £417,942 and £258,829, respectively. These figures appear to indicate generally that the undertakings are self-supporting.

Water.

The receipts connected with water undertakings in the hands of local bodies are twofold,—those produced by rates assessed on valuation, and those arising from sales of water, water rents, &c. The amount of the latter included in the other receipts of 1914-15 is £152,780. As previously stated,* the sums produced by public and domestic water rates are included in the amount given as rates in the table on the preceding page, but as they are not always shown separately in the local accounts, it is not possible to determine with strict accuracy the amount produced by each such rate. From a careful estimate, however, it appears that of their total produce, viz., £221,277, a sum of £112,270 was for water supplied for domestic and other private purposes, being 3 per cent. of the total amount raised as rates during the year.

Tramways.

The tramway system in Belfast became the property of the Corporation of that city by purchase as from the 1st of January, 1906,—this being the only case in Ireland in which such an undertaking is managed by a local authority. The receipts from revenue amounted to £270,237, and the expenditure to the same sum, of which £3,223 was appropriated in aid of the rates. The net expenditure from this source, therefore, was £267,014, while the expenditure from capital amounted to £14,548.

(b) BOUNTY IN LIEU OF RATES ON GOVERNMENT PROPERTY.

The contributions† annually made by the Treasury to the local taxing authorities as bounty in lieu of rates on Government property are included in other receipts,—not having been raised locally as rates. The amount of such contributions in the accounts of the local bodies for 1914-15, is £62,926, of which town authorities received £50,808, and county authorities, £12,118.

* See page 2.

† The first contributions were made in respect of the year ended March, 1873. The valuation of Government property is not included in the valuations given in these returns.

TABLE showing the SUMS PAID from the Local Taxation (Ireland) Account in aid of LOCAL RATES during the year ended the 31st of March, 1915 (See notes at foot.)

	To County Councils.	To County Borough Councils.	To Urban District Councils.	To Board of Works in discharge of loans for Labourers Acts purposes.	TOTAL.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ESTATE DUTY GRANT (Private Duties (Ireland and Ireland) Act, 1886, and Finance Act, 1894, Sec. 10(1).)							
To County and Board Authorities	92,438 8 6	19,887 15 11	8,043 10 9	—	120,368 13 2		
On behalf of Boards of Guardians	193,214 6 7	12,401 19 5	—	—	113,768 6 9		
							234,137 10 1
EXCHEQUER CONTRIBUTION (Purchase of Land (Ireland) Act, 1891)*							
On behalf of Board Districts To the County Boroughs ..	—	3,185 8 11	—	39,811 11 1	50,997 11 1		
					3,185 8 11		34,812 0 0
PAYMENTS UNDER THE LOCAL GOVERNMENT (IRELAND) ACTS, 1898 and 1902 Act of 1898, Sec. 48—(1) (2)—Agricultural Grant	727,337 6 6	1317 13 6	—	—	727,455 0 6		
Act of 1898, Sec. 56—(3) (a) as amended by the Act of 1902, Secs. 5 (1) and 6 (1).—							
On behalf of Boards of Guardians and to the Boards of Management of the two District Schools							
One-half the salaries of Medical Officers of Dispensary Districts and of Workhouses ..					50,560 12 3		
One-half the salary of one Trained Nurse in each Workhouse (if employed)	44,568 6 10	8,365 8 9	—	—	2,845 10 3		
The salaries of Schoolmasters and Schoolmistresses in the Workhouses					6,302 0 1		
One-half the cost of Medical and Surgical Appliances in Dispensary Districts and Workhouses					12,639 3 6		
					70,423 15 7½		
Act of 1898, Sec. 54—(1) (3) as amended by the Act of 1902, Sec. 5 (1).—							
One-half the salaries of Sanitary Officers in Board Districts	4,490 12 2	—	—	—	8,650 12 2		
One-half the salaries of Sanitary Officers in Urban Districts	—	4,460 2 7	2,441 17 5	—	6,901 0 0		
					15,311 12 2		
Act of 1898, Sec. 48—(2) (1).—							
In respect of the accommodation and maintenance of inmates	163,614 13 10	33,611 18 8	—	—	197,226 12 3		
Act of 1898, Sec. 55—(4), and Act of 1902, Sec. 5 (2).—							
In aid of guarantees for Railway and Harbour Charges	8,945 10 10	1,884 7 0	775 7 3	—	10,502 5 1		
Motor Car Licence Duties (Finance (1898-10) Act, 1910, Sec. 56)	978 8 8	307 9 1	—	—	1,285 17 0		
Total ..	1,182,228 18 9	91,180 15 7	11,242 15 8	39,811 11 1	1,294,468 1 9		

* The Exchequer contribution is £40,000 a year, but a sum of £6,000 is assigned for the purposes of the Labourers Acts, by Section 13 of the Labourers (Ireland) Act, 1906.

† This sum is paid to the County Borough of Dublin pursuant to Section 56 of the Local Government (Ireland) Act, 1898, in consequence of the accession of the area of the borough by the Act 63 and 64 Vic., ch. cxxviii.

‡ Of this amount a sum of £120 8s. 7d. was paid to the Boards of Management of the two District Schools.

§ The following deductions were made during the financial year 1914-15 from sums payable from the Local Taxation Account, in pursuance of Orders of the Board of the Local Government under Section 50 (2) of the Local Government (Ireland) Act, 1898, but as the sums so deducted were applied to discharge expenses directly incurred by the local bodies concerned, they are included in the amounts given above:—

	£	s.	d.
Council of Dublin County Borough (non-payment of Police Tax, as referred to on page 26)	20,135 1 6
Council of Belfast County Borough (non-payment of cost of extra Police)	21,379 8 2
Council of Carrick County Borough (non-payment of cost of extra Police)	31 8 8
Council of Dublin County Borough (non-payment of cost of extra Police)	1,741 13 6
Council of Limerick County Borough (non-payment of cost of extra Police)	51 8 1
Council of Roscommon County (non-payment of cost of extra Police)	147 4 8
Council of Sligo County (non-payment of cost of extra Police)	914 17 7
Council of Waterford County Borough (non-payment of cost of extra Police)	25 9 8

The following sums, additional to those given in the preceding table, appear by the accounts to have been received from Parliamentary grant or other Imperial tax during the period dealt with in these Returns:—

CONTRIBUTIONS IN AID OF GUARANTEES FOR RAILWAYS AND HARBOURS	£	18,527
OTHER GRANTS AND PAYMENTS TO COUNTY COUNCILS	£	61,939
GRANTS TO RURAL DISTRICT COUNCILS	£	186
GRANTS BY COMMITTEES OF LUNATIC ASYLUM DISTRICTS ON BEHALF OF CRIMINAL LUNATICS	£	5,026
HARBOURS UNDER COMMISSIONERS OF PUBLIC WORKS	£	9,431
GRANTS MADE TO HARBOUR AUTHORITIES OTHER THAN THE FOREGOING	£	778
NAVIGATIONS UNDER COMMISSIONERS OF PUBLIC WORKS	£	429
GRANTS FROM THE TREASURY, THE DEPARTMENT OF TECHNICAL INSTRUCTION, COMMISSIONERS OF NATIONAL EDUCATION, &c., TO TOWN AUTHORITIES	£	55,672
FROM PAYMASTER-GENERAL FOR EXPENSES OF PROSECUTIONS AND WITNESSES IN COUNTY BOARDS	£	2,976
PAYMENTS FROM THE IRISH HOLDING FUND TO TOWN AUTHORITIES	£	4,603
CLERKS OF THE PEACE	£	58
CLERKS OF THE CROWN	£	12
TOTAL	£	217,897

IN ADDITION TO THE ABOVE THE LOCAL GOVERNMENT BOARD PAID FROM THE LANDWORKERS' COTTAGE FUND SUMS AMOUNTING TO £46,253 TO THE IRISH LAND COMMISSION IN DISCHARGE OF LOANS OBTAINED BY RURAL DISTRICT COUNCILS UNDER THE LANDWORKERS ACT.

TABLE SHOWING THE NET AMOUNT APPLIED AS LOCAL TAXATION IN EACH YEAR FROM 1895 TO 1915, AND THE RATEABLE VALUATION OF IRELAND, EXCLUSIVE OF GOVERNMENT PROPERTY.

YEAR.	Amount produced by rates on lands, buildings, &c.			Tolls, fees, stamps, and duties.	Other receipts.	Total amount applied as local taxation.	Increase on amount in preceding year.	Decrease on amount in preceding year.	Rateable valuation of Ireland.
	County/City and Urban Poor Rate to 1898 inclusive, thence- forward Poor Rate in Counties and Urban Districts.	Municipal rates, Belfast water rate, Rutland Square tax (Dublin), &c.	Total of foregoing.						
	1	2	3	4	5	6	7	8	9
	£	£	£	£	£	£	£	£	£
1895 ...	2,334,468	879,987	3,214,455	495,844	349,798	3,864,095	92,583	—	14,780,284
1896 ...	2,384,362	710,825	3,095,187	494,851	385,413	3,975,451	113,546	—	14,786,537
1897 ...	2,361,105	787,669	3,148,774	512,266	497,136	3,978,136	2,485	—	14,883,608
1898 ...	2,402,527	797,504	3,199,941	505,471	411,249	4,116,561	138,425	—	14,947,603
1899-1900	2,674,328	815,103	3,489,431	504,034	313,792	3,906,917	—	209,644	14,931,507
1900-1901	2,690,194	822,968	3,513,162	498,210	456,673	3,875,285	—	31,632	14,831,328
1901-1902	1,968,230	815,402	2,821,632	478,690	473,284	3,773,600	—	101,686	15,094,935
1902-1903	2,010,520	925,428	2,935,948	488,133	866,263	3,801,634	187,944	—	15,079,013
1903-1904	2,014,329	978,779	2,993,108	497,666	557,928	4,048,500	116,866	—	15,137,291
1904-1905	1,965,274	1,047,457	3,012,731	510,964	599,688	4,013,303	—	35,197	15,161,481
1905-1906	1,880,860	1,059,202	3,020,518	517,434	573,108	4,110,960	97,657	—	15,466,564
1906-1907	2,037,341	1,061,125	3,118,466	518,318	692,956	4,236,776	119,810	—	15,536,766
1907-1908	2,067,529	1,203,341	3,260,870	528,518	685,886	4,385,244	154,474	—	15,600,071
1908-1909	2,127,828	1,143,694	3,281,522	538,410	664,844	4,419,782	34,538	—	15,647,773
1909-1910	2,278,141	1,174,272	3,452,413	547,380	684,890	4,484,683	284,901	—	15,698,532
1910-1911	2,504,036	1,183,828	3,687,864	564,337	678,017	4,730,278	66,896	—	15,745,279
1911-1912	2,690,737	1,180,445	3,861,332	561,188	761,110	4,783,490	3,212	—	15,796,562
1912-1913	2,284,601	1,179,664	3,464,265	565,964	728,404	4,742,603	18,083	—	15,857,818
1913-1914	2,509,489	1,234,584	3,744,073	564,489	759,889	4,828,561	86,478	—	15,902,860
1914-1915	2,419,627	1,265,104	3,684,731	551,584	808,751	5,038,466	209,907	—	15,940,126

For the years included in this table the average amount of the Belfast water rate included in column 2 was £50,259, and of the Rutland Square tax (Dublin) £307.

The valuation in force at the time the rates, of which the produce is given in col. 3, were assessed was, in each case, that for the preceding year, the valuation last given being that as at 1st March, 1915.

TABLE showing the details of the net expenditure from Revenue of Local Authorities

LOCAL AUTHORITIES.	Education.			Reformatories and industrial schools.	Electric lighting other than public lighting, including payments in respect of borrowed money.	Gas-works, including payments in respect of borrowed money.	Harbours, docks, piers, quays, (purchase of pilotage expenses), and inland navigations.	Roads, bridges, &c., exclusive of payments in respect of borrowed money.	Lunatic asylums.	Totals.
	University.	Expenses connected with compulsory education.	Technical.							
	£	£	£	£	£	£	£	£	£	£
County Councils ...	12,663	8,312	41,946	27,476	—	—	—	893,866	—	16,25
County Boroughs ...	2,369	5,544	64,987	28,807	206,371	802,575	—	109,088	—	21,86
Non-County Boroughs	—	213	476	—	—	16,165	—	6,615	—	—
Towns under Special Acts	—	874	8,284	—	32,810	9,418	—	17,649	—	—
Towns under the Act of 1854, Urban	—	1,845	4,440	—	3,888	80,689	—	46,828	—	—
Towns under the Act of 1854, not Urban	—	85	—	—	—	327	—	691	—	—
Board District Councils	—	—	—	—	—	—	—	—	—	—
Water Commissioners	—	—	—	—	—	—	—	—	—	—
Dublin Metropolitan Police	—	—	—	—	—	—	—	—	—	58,70
Rathand Square (Dublin) Commissioners	—	—	—	—	—	—	383	—	—	—
Port and Docks Board, Dublin	—	—	—	—	—	—	—	—	—	—
Joint Drainage Boards	—	—	—	—	—	—	—	—	—	—
Joint Waterworks Board	—	—	—	—	—	—	—	—	—	—
Joint Board for Cleansing Foreshore	—	—	—	—	—	—	—	—	—	—
Joint Hospital Boards	—	—	—	—	—	—	—	—	—	—
Joint Burial Boards	—	—	—	—	—	—	—	—	—	—
Port Sanitary Authorities	—	—	—	—	—	—	—	—	—	—
Petty Sessions (Stamps and Crown fees (application there of))	—	—	—	—	—	—	—	—	—	—
Dogs Licence Duty (application there of)	—	—	—	—	—	—	—	—	—	—
Harbour and Pier Authorities	—	—	—	—	—	—	361,448	—	—	—
Inland Navigations	—	—	—	—	—	—	8,325	—	—	—
Repayments to Commissioners of Public Works by Drainage Boards	—	—	—	—	—	—	—	—	—	—
Boards of Guardians	—	405	—	—	—	—	—	—	3,729	—
Committees of Lunatic Asylums	—	—	—	—	—	—	—	—	540,432	—
TOTALS—										
1915	15,062	17,276	110,302	51,383	263,039	406,864	370,326	1,073,746	543,161	26,11
1914	11,384	14,987	110,164	49,791	231,263	431,564	305,615	1,034,487	529,085	25,75
Increase ...	3,778	289	5,138	1,592	11,774	—	64,711	16,309	14,076	3,36
Decrease ...	—	—	—	—	—	3,829	—	—	—	—

* Excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities with £1,325,538 for the year 1914

classified according to purposes, during the year 1914-1915.

For relief.	Improvement of town by building, &c.	Sewerage and other sanitary objects.	Tramways (including payments in respect of borrowed money), and light railways.	Water-works.	Street cleansing.	Public lighting.	Hospitals, Medical Charities, and treatment of tuberculosis.	Other works and purposes.	Payments in respect of money borrowed for purposes other than sewerage, electric lighting undertakings, and tramways.			Total expenditure.
									Principal.	Interest and dividends.	Payments to sinking fund.	
£	£	£	£	£	£	£	£	£	£	£	£	£
-	-	-	13,777	-	-	-	13,089	478,238	79,862	16,099	-	1,326,829
-	4,321	129,091	268,612	54,148	165,139	77,429	44,357	297,471	35,119	172,770	77,834	2,010,682
-	455	1,934	-	2,481	3,201	2,744	-	13,467	7,339	7,364	904	62,742
-	387	14,542	-	4,378	10,697	16,390	490	51,318	8,549	35,858	15,481	224,425
-	3,614	13,115	-	14,594	16,166	18,994	6	74,983	32,820	37,884	3,539	352,483
-	75	-	-	-	347	2,260	-	2,815	785	1,145	-	6,240
-	-	40,063	-	-	-	-	-	168,197	77,816	216,145	-	503,215
-	-	-	-	33,635	-	-	-	-	27,238	63,206	23,618	137,852
-	-	-	-	-	-	-	-	-	-	-	-	55,782
-	-	-	-	-	-	80	-	93	-	-	-	173
-	-	-	-	-	-	-	-	-	-	-	-	303
-	-	4,856	-	-	-	-	-	-	-	5,394	2,171	12,531
-	-	-	-	855	-	-	-	-	-	3,180	730	4,735
-	-	-	-	-	-	-	-	1,520	-	-	-	1,520
-	-	-	-	-	-	-	24,670	-	541	456	-	25,667
-	-	-	-	-	-	-	-	3,213	618	474	-	2,305
-	-	-	-	-	-	-	-	1,178	127	112	112	1,624
-	-	-	-	-	-	-	-	74,513	-	-	-	74,513
-	-	-	-	-	-	-	-	30,580	-	-	-	30,580
-	-	-	-	-	-	-	-	-	6,115	121,483	26,908	131,922
-	-	-	-	-	-	-	-	-	-	-	-	8,525
-	-	-	-	-	-	-	-	28,696	-	-	-	28,696
1,615,448	-	-	-	-	-	-	203,756	20,044	17,605	12,988	-	1,318,118
-	-	-	-	-	-	-	-	-	50,242	39,564	-	610,234
1,042,469	6,322	212,247	345,389	162,325	138,440	118,859	345,460	1,251,847	245,831	728,912	161,325	7,753,319*
1,031,467	12,279	205,014	347,063	160,282	134,192	110,802	290,974	1,206,588	234,693	727,191	158,654	7,438,673*
11,982	-	7,233	-	2,041	11,248	7,097	56,500	45,279	11,928	5,721	12,671	254,746
-	4,957	-	4,674	-	-	-	-	-	-	-	-	-

should be properly regarded as trading transactions, the total expenditure for the year 1915 amounted to £8,924,395, as compared being an increase of £278,667.

TABLE showing the details of the expenditure defrayed from Loans and Stock

LOCAL AUTHORITIES.	Electric lighting other than public lighting.	Gas-works.	Harbours, docks, piers, &c.	Roads and bridges.	Lunatic asylums.	Poor relief.
	£	£	£	£	£	£
County Councils	—	—	—	152,817	—	—
County Boroughs	65,112	69,522	—	40,142	—	—
Non-County Boroughs ...	—	3,805	—	300	—	—
Towns under Special Acts ...	14,498	—	—	5,859	—	—
Towns under the Act of 1854, Urban	6,326	13,569	—	4,296	—	—
Towns under the Act of 1854, not Urban	—	—	—	—	—	—
Rural District Councils ...	—	—	—	—	—	—
Water Commissioners ...	—	—	—	—	—	—
Joint Drainage Boards ...	—	—	—	—	—	—
Joint Waterworks Board ...	—	—	—	—	—	—
Joint Board for Cleansing Foreshore	—	—	—	—	—	—
Joint Hospital Boards ...	—	—	—	—	—	—
Joint Burial Boards ...	—	—	—	—	—	—
Port Sanitary Authorities ...	—	—	—	—	—	—
Harbour and Pier Authorities	—	—	10,402	—	—	—
Boards of Guardians ...	—	—	—	—	—	22,538
Committees of Lunatic Asylums	—	—	—	—	11,508	—
TOTAL { 1915 ...	85,936	86,836	10,402	208,913	11,508	22,538
{ 1914 ...	90,769	31,016	20,010	183,561	4,665	8,246
Increase ...	—	55,820	—	20,362	6,843	14,292
Decrease ...	4,833	—	9,608	—	—	—

of Local Authorities, classified according to purposes, during the Year 1914-1915.

Improvement of town by building, &c.	Housing of the working classes, &c.	Sewerage and other sanitary objects.	Tramways and light railways.	Water-works.	Public lighting.	Hospitals and dispensary houses.	Other works and purposes.	Total.
£	£	£	£	£	£	£	£	£
—	—	—	—	—	—	—	7,221	160,038
47,049	35,898	34,915	14,548	28,878	—	—	63,983	399,837
—	4,503	—	—	—	—	—	77	9,345
—	48,703	1,866	—	93	—	—	4,769	75,588
8,745	48,941	6,768	—	11,996	—	—	7,617	108,192
—	8,831	—	—	—	—	—	153	8,984
—	359,297	23,985	—	19,459	—	—	5,056	407,707
—	—	—	—	8,678	—	—	—	8,578
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	55	—	55
—	—	—	—	—	—	—	610	610
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	10,402
—	—	—	—	—	—	8,116	—	30,654
—	—	—	—	—	—	—	—	11,568
56,794	506,103	67,329	14,548	69,004	—	8,171	89,496	1,231,573
36,451	463,904	68,531	51,246	56,696	—	9,184	102,507	1,126,796
19,343	43,199	—	—	12,338	—	—	—	104,817
—	—	1,202	36,698	—	—	1,013	13,011	—

CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, and such explanatory observations as appear to be necessary are given in each case.

- I. County Taxation.
- II. Town Taxation.
- III. Taxation in districts chiefly municipal, but raised by Authorities other than municipal in some cases.
- IV. Receipts of Joint Boards.
- V. Receipts of Port Sanitary Authorities.
- VI. Taxation arising from Fees, Stamps, Fines, Dogs Licence Duty, &c.
- VII. Taxation produced by Tolls, Dues, &c.
- VIII. Receipts on account of the Mercantile Marine Fund.

1.—COUNTY TAXATION.

An administrative county, other than a county borough, comprises, as units of taxation for county purposes, a number of rural districts,* varying from three in Carlow, Longford and Louth, to eighteen in Cork, the total in the thirty-three administrative counties amounting to 213. These districts are arranged with regard to the 156 poor-law unions as follows:—One hundred and twelve of the latter are confined to county limits, and of these 63 are co-extensive with rural districts, 49 include a rural district each with one or more urban districts, and 1 includes two rural districts, while 38 extend into two counties and 8 into three, the former including two rural districts each, a total of 76, and the latter three, a total of 24.

The ordinary expenses of a county are provided for by means of a rate on each rural district, known as poor rate, which the county council is empowered to make once a year and collect in equal half-yearly moieties. The sums raised by this rate form portion of the fund from which all county expenditure is defrayed, including payment of the moneys required to meet the demands of boards of guardians for poor law purposes including relief under the Medical Charities Act, councils of rural districts for general expenses in connection with public health, and the committees of 22 of the 23 asylum districts for the accommodation and maintenance of lunatic poor.

For expenses other than the foregoing, *i.e.*, payments in connection with charges for sewerage, water supply, or other public health undertaking, guarantees for railways, harbours, &c., compensation for criminal injuries and the cost of extra police, all of which are known as separate charges, special rating areas are prescribed, and the sums required for these purposes are separately estimated and raised by a separate item of the poor rate assessed on the special area in each instance. The area of charge in respect of a public health undertaking may consist of the whole, or part only, of a rural district, while in the other cases mentioned it may include the whole county, or be restricted to a portion of the county.

County Councils are also authorised to make rates for the following purposes:—By section 19 (1) of the Agriculture and Technical Instruction (Ireland) Act, 1889, they are empowered to raise by means of the poor rate, for the purpose of agriculture and other rural industries,† or for any other purpose for which they are authorised by that Act to expend money, a sum equal to a rate of one penny in the pound over the whole of the rural districts comprised in their respective counties, congested areas being excluded if the councils in such cases so desire, pursuant to section 1 of the Agriculture and Technical Instruction (Ireland) Act, 1902. They are also required by section 4 of the Public Libraries (Ireland) Act, 1902, to provide the moneys which rural district councils, who have adopted the Public Libraries Act (Ireland), 1855, may find to be necessary for the purposes of that enactment, by means of a rate not exceeding one penny in the pound, to be levied in each case, over the whole rural district. These rates are in addition to the maximum rate of a penny under the Technical Instruction Act, 1889, the council of a county being a local authority within the meaning thereof, and their expenses as such being county at large or rural district charges as the council direct, pursuant to the Local Government (Ireland) Act, 1898, sections 7 and 74 (2) respectively.

* Urban districts are also comprised in the counties, but not for purposes of taxation. As rating areas, distinct from those in counties they are dealt with under the head of Town Taxation on page 16.

† The amount so raised, in comparison with a larger amount contributed by the Department of Agriculture and Technical Instruction, appears to be expended in affording instruction in agriculture and other rural industries, and also in technical instruction.

In addition to the purposes mentioned in the preceding paragraph for which county councils may make rates the council of any county may, pursuant to the provisions of Section 10 (2) of the Irish Universities Act, 1908, assist, by means of exhibitions, scholarships, bursaries, payment of fees, or otherwise, any students at any university in Ireland who are ordinarily resident in their county who satisfy the council that they are qualified to profit by university instruction and are in need of assistance, and who also satisfy such tests of ability as may be prescribed by the university, and may also place any sums at the disposal of any university in Ireland or any college thereof, to be applied for any educational purposes which the council may consider will benefit their county. Any expenses so incurred shall be paid as a county at large charge, but the amount raised in any year for the purpose shall not exceed the amount which would be produced by a rate of one penny in the pound, or such higher rate as the council, with the consent of the Local Government Board, may fix.

The following are summary statements of the revenue accounts of the counties for the last two years:—

RECEIPTS FROM REVENUE	1914-15.		1913-14.	
	£	Percentage of total.	£	Percentage of total.
Poor rate collected in rural districts	1,663,613	55-48	1,344,268	54-58
Poor rate received from urban districts (portion of county council's demands)	261,204	8-78	192,067	8-68
Agricultural Grant	757,337	26-89	727,307	27-61
Grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, known as the Estate or Death Duty Grant	195,411	6-61	398,225	7-67
Grant in aid of medical and educational expenditure incurred by boards of guardians	66,666	1-96	67,666	2-61
Grant in aid of sanitary salaries paid in rural districts	9,461	-27	9,448	-28
Grant in aid of maintenance of lunatics	146,615	4-37	147,382	4-38
Contributions from Imperial moneys towards guarantees for railways and harbours	18,937	-54	19,631	-56
Grants in aid of local guarantees for railway and harbour charges				
Local Government (Ireland) Act, 1898, sec. 59 (4)	8,943	-26	16,198	-30
Motor Car Licence Duties	876	-03	520	-02
Excise Grant in aid of treatment of tuberculosis	22,938	-65	4,251	-13
From Paymaster-General for expenses of prosecutors and witnesses	8,285	-27	10,311	-36
Other payments from the Local Taxation Account, or the Imperial Exchequer	28,047	1-09	16,580	-49
Rents derived from county property	1,831	-05	2,024	-06
Receipts from other local taxing bodies	7,560	-22	6,788	-20
Dogs licence duty	16,184	-52	20,197	-63
Other receipts	72,513	2-67	64,495	1-91
Total receipts from revenue	3,481,337	100	2,342,026	100
RECEIPTS FROM LOANS.				
For roads	103,248	—	125,437	—
For other purposes	8,118	—	7,106	—
Other receipts operating as loans	33,143	—	14,830	—
Total receipts from loans	144,509	—	147,373	—
Gross Total	3,625,846	—	2,529,392	—
EXPENDITURE FROM REVENUE				
	£	Percentage of total.	£	Percentage of total.
Money supplied to boards of guardians	1,613,735	29-00	1,061,184	29-56
Money supplied to councils of rural districts	293,294	8-37	278,039	8-24
Money supplied to committees of insane asylums districts	478,339	13-14	450,356	12-67
Payments to other local bodies	24,961	-71	28,997	-80
Road expenditure	668,666	25-56	883,426	26-08
Salaries of county officers	122,178	3-49	120,360	3-55
Infirmary and fever hospitals	39,334	1-13	38,416	1-13
Reformatories and industrial schools	27,478	-79	20,246	-76
Prison and Juvenile Asylums	64,024	1-30	65,367	1-34
Valuation	6,935	-20	7,101	-23
Extra police	10,574	-30	10,877	-31
Payments in respect of borrowed money				
Principal paid off				
Roads	76,999	2-01	62,806	1-85
Other purposes	8,793	-26	9,833	-29
Interest	16,846	-50	9,436	-26
Roads	5,331	-15	4,960	-14
Other purposes	78,777	2-11	73,117	2-13
Guarantees for railways, tramways, &c.	43,266	1-23	42,416	1-25
Payments to agricultural and technical instruction committees	12,643	-36	9,931	-29
Expenses under Irish Universities Act, 1908	8,312	-24	8,666	-24
Expenses in connection with compulsory education	33,765	-97	11,490	-34
Other expenses	297,139	8-50	260,303	7-66
Total expenditure from revenue	3,694,979	100	2,387,263	100
EXPENDITURE FROM LOANS.				
For roads	152,817	—	123,535	—
For other purposes	7,221	—	6,473	—
Total expenditure from loans	160,038	—	130,008	—
Gross Total	3,855,016	—	2,517,271	—

The receipts from revenue in 1914-15 show that there was a decrease of £4,531 in grants and payments from Imperial sources, while there was an increase of £87,360 in poor rate collected in rural districts, and £16,479 in all other receipts, making a net increase of £90,308.

The expenditure from revenue shows an increase of £108,805 on that of 1913-14, but the moneys supplied to boards of guardians for union charges, to rural district councils for expenses in connection with public health and other matters, and to committees of lunatic asylum districts, show increases of £12,551, £10,247, and £2,901 respectively. The expenditure on roads increased by £10,270, and there was a further increase in the similar expenditure defrayed from loans of £19,282. In addition to the amount paid to boards of guardians, as shown in the preceding summary, viz., £1,013,735, it will be seen by part II. of the Table on page 18, that a further sum of £242,978 was paid by the councils of the county boroughs to the guardians whose unions are partly included in these boroughs. It will also be seen by that table that payment was made to committees of lunatic asylum districts by the councils of county boroughs to an amount of £127,209 additional to the sum of £450,250, given on the preceding page. The following are brief summaries of the accounts of boards of guardians, of rural district councils, and of committees of lunatic asylum districts, for the year ended the 31st of March, 1915, and for the preceding year:—

* BOARDS OF GUARDIANS.

RECEIPTS FROM REVENUE.			EXPENDITURE FROM REVENUE.		
	1914-15.	1913-14.		1914-15.	1913-14.
	£	£		£	£
Money supplied by county and county borough councils	1,236,181	1,236,897	In-maintenance	448,173	451,216
Rents (medical officers' residences provided under the Dispensary Houses Act, &c.)	4,069	3,698	Cost of maintenance of boarded-out children	22,790	22,406
Sumo received from other local bodies	3,641	1,423	Cost of all other out-door relief	135,787	131,789
Repayment of relief	20,559	18,479	Expense of district schools	8,195	8,526
Sales of produce of workhouse farms	18,672	16,664	Maintenance of blind, deaf and dumb, and idiots in institutions and cost of relief in eastern hospitals	27,023	25,981
Other receipts	8,401	8,769	Emigration	111	68
Total receipts from revenue	1,306,563	1,286,191	Salaries and pensions of officers	223,451	226,786
			Cost of medicines and medical, &c., appliances in workhouses	12,259	12,972
			All other poor relief expenditure	164,746	149,099
			Total poor relief expenditure	1,042,449	1,030,467
			Expenses under the Medical Charities and Vaccination Acts	260,808	261,136
			Expenses under Lunatic Asylums Act	2,729	2,813
			Expenses for registration of Births, deaths and marriages	9,305	9,366
			Superannuation	26,222	27,772
			Expenses under the National School Teachers Act	466	681
			Payments under the Galloway Hospital Act, 1892	2,230	2,083
			Payments to other local bodies	599	—
			Payments in respect of borrowed money:—		
			Principal paid off	17,495	17,097
			Interest	12,908	12,974
			Other expenses	614	505
			Total expenditure from revenue	1,318,638	1,304,844
			EXPENDITURE DEFRAYED FROM LOANS.		
			For workhouse buildings	22,538	8,246
			Under the Dispensary Houses Act, 1879	8,116	7,807
			Total expenditure from loans	30,654	16,163
GROSS TOTAL	1,334,957	1,292,793	GROSS TOTAL	1,349,312	1,320,967

* The payments in respect of the demands made by these bodies are not in all cases received within the financial year, and therefore these receipts do not correspond in amount with the sums shown on the expenditure side of the accounts of the councils who make the payments.

* RURAL DISTRICT COUNCILS.

RECEIPTS FROM REVENUE.			EXPENDITURE FROM REVENUE.		
	1914-15	1913-14.		1914-15.	1913-14.
	£	£		£	£
Money supplied by county councils	287,927	279,016	Salaries	58,744	27,119
Rents of labourers' cottages, &c.	124,003	124,346	Rural grounds	7,317	6,688
From waterworks	3,469	3,512	Expenses under the Labourers	52,638	48,043
Burial fees	2,335	2,484	Acts, repairs of cottages, &c.		
Grants in aid roads, &c.	110	3	Expenses for sanitary purposes	48,065	41,404
Sum received from other local	3,360	314	Superintendence	1,734	1,732
bodies			Payments in respect of borrowed		
Other receipts	7,879	9,834	money :-		
Total receipts from	438,928	425,000	Principal paid off	77,416	68,137
revenue			Interest	215,145	204,699
			Sinking fund		
			Payments to other local bodies	4,660	6,636
			Other expenses	41,877	30,919
			Total expenditure from	307,382	473,395
			revenue		
RECEIPTS FROM LOANS.			EXPENDITURE FROM LOANS.		
Labourers Acts purposes	346,681	294,692	Labourers Acts purposes	339,567	230,603
Water supply	22,497	15,454	Water supply	19,429	15,520
Sewerage	30,851	28,284	Sewerage	23,985	27,249
Burial ground purposes	2,560	4,250	Burial ground purposes	3,295	3,225
Other purposes	2,263	760	Other purposes	1,670	1,671
Other receipts operating as loans	1,677	2,684			
Total receipts from	385,079	344,424	Total expenditure from	407,707	317,418
loans			loans		
Gross Total	824,007	776,394	Gross Total	815,439	840,283

The amounts paid by the Local Government Board out of the residue of the Exchequer contribution and the Labourers' Cottages Fund directly to the Commissioners of Public Works and the Irish Land Commission, respectively, and applied by these bodies towards the repayment of loans obtained by Rural District Councils under the Labourers Acts in pursuance of Section 18 (1) of the Labourers (Ireland) Act, 1906, are included in the foregoing table under payments in respect of borrowed money, and, consequently, in the total expenditures. The sums so applied, as shown by the accounts of the Rural District Councils, amounted to £27,850.

* COMMITTEES OF LUNATIC ASYLUM DISTRICTS.

RECEIPTS.			EXPENDITURE.		
	1914-15.	1913-14.		1914-15.	1913-14.
	£	£		£	£
Money supplied by county and			Provisions, necessaries & clothing	325,364	318,361
county borough councils	527,063	584,479	Medicines	5,181	5,379
From paying patients and private	14,088	15,082	Salaries and wages	117,339	115,932
sources			Superintendence	16,038	16,000
From Imperial taxes	6,024	4,862	Paid to boards of guardians for	1,234	1,234
Sum received from other local	2	1	maintenance of lunatics in		
bodies			workhouses		
Other receipts	17,715	17,907	Payments in respect of borrowed		
Total receipts from revenue	636,886	624,331	money :-		
Total receipts from loans	13,421	5,646	Principal paid off	56,542	50,911
			Interest	29,664	46,382
			Other expenses	74,966	71,031
			Total expenditure from revenue	631,462	615,444
			Total expenditure from loans	11,500	4,683
Gross Total	650,306	629,971	Gross Total	642,962	620,127

* See note on preceding page.

II.—TOWN TAXATION.

During the course of the year 1914-15 the provisions of the Towns Improvement (Ireland) Act, 1854, were adopted in Portstewart, in the County of Londonderry, and they remain in abeyance in Tullow in the County of Carlow. The number of towns under municipal government has, therefore, been increased to one hundred and twenty-six, of which eleven are boroughs constituted under the Municipal Corporations (Ireland) Act, 1840 (3 & 4 Vict., ch. 108); one hundred and six are under the Towns Improvement (Ireland) Act, 1854 (17 & 18 Vict., ch. 103); and nine are under special local Acts. Six of those in the first-mentioned group are administrative counties, *i.e.*, county boroughs, and ninety-seven of the total number are urban sanitary districts. These districts, known as urban districts, are the eleven boroughs, the nine towns under local Acts, and seventy-seven of those under the Towns Improvement Act.

Within their respective jurisdictions urban district councils possess full administrative powers in regard to matters pertaining to public health, they are the sole rating authorities, and are, moreover, road authorities, and, as such, share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, now known as the Estate or Death Duty Grant. They receive recompense, also, from the local taxation account in respect of the salaries paid to their sanitary officers, and, for the promotion of technical instruction, grants are made to them in aid of approved schemes by the Department of Agriculture and Technical Instruction. The amount at present allocated under this head for the county boroughs is £26,000 a year, and for counties and urban districts £25,000.

As previously mentioned, the six county boroughs are administrative counties in themselves, but other urban districts, although free from county jurisdiction, are liable to contribute to certain branches of county expenditure. The liability in this respect of such urban districts as have been dealt with by the Local Government Board, under section 71 of the Local Government (Ireland) Act, 1898, section 3 of the Act of 1901, and sections 3 and 13 of the Act of 1902, and the financial relations generally between counties and these urban districts are matters only of interest to the local authorities concerned.

The twenty-nine towns* which have not been constituted urban sanitary districts are subject, as regards public health matters, to the control of the councils of the rural districts in which they are respectively situated,—the governing bodies of these towns, Town Commissioners, having no administrative powers *per se* under the Public Health Acts. However, to enable them (a) to provide housing accommodation for the working classes they are authorised by section 99 (1) of the Housing of the Working Classes Act, 1890, to adopt Part III. of that enactment as in the case of urban authorities, (b) under the provisions of the Housing of the Working Classes (Ireland) Act, 1903, similarly to adopt Part II. relating to Unhealthy Dwelling Houses, and the sections of the Public Health (Ireland) Act, 1878, in regard to borrowing, acquiring lands, &c., which apply to these authorities for housing purposes, are declared applicable to the Commissioners for the like purposes by the Housing of the Working Classes Acts, 1893 and 1894, and the Housing of the Working Classes (Ireland) Act, 1896. Moreover the maximum rate of 1s. in the £ leviable in these towns under section 60 of the Act of 1854 may be increased for such purposes with the consent of the Local Government Board. In the following towns of this class housing schemes have been adopted:—Ballyhay, Ballyshannon, Bandon, Bantry, Boyle, Callan, Fethard, Maryborough, Mountmellick, Mullingar, Newbridge, Newcastle (Co. Limerick), Roscommon and Tuam. The Commissioners are also authorised to establish and regulate markets in their towns, the powers in this respect conferred on urban authorities by section 103 of the Public Health Act, 1878, being extended to them by Section 21 of the Public

* One of these towns, Bundoran, in the County of Donegal, became an urban district on 1st April, 1915.

Health Act, 1896. In two of these towns, Fethard and Tuam, no rates are struck as the revenue derived from market tolls and rents is sufficient to meet expenditure; in Callan rates have not been necessary for some years, and in Aghnacloy a rate was not made for the year 1915-16, while in the remaining towns the rates vary from 4d. to 1s. 3d. It is to be noted, however, that these rates are for municipal purposes only, and that, in addition, each town is liable for the rate on the rural district in which it is situated, and, further, if the town is included in an area of charge for any of the special purposes mentioned in page 12, it is also liable for the rate required to meet payments in connection therewith.

The rateable valuation (1st March, 1915) of the urban districts amounted to £4,583,513 and of the towns which are not urban districts to £125,297, making a total of £4,709,810, from which it appears that property amounting to more than 29 per cent. of the rateable valuation of Ireland (£15,946,126) was included in areas subject to municipal government.

RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

All the receipts from revenue are grouped in Part I. of the following table in order to facilitate comparison, and obtain a general view of the finances of the different classes of town authorities, and they are divided into (1) rates for municipal purposes; (2) poor rates made and collected by councils of urban districts; (3) tolls, market charges, and dues; (4) rents; (5) dogs' license duty; (6) petty sessions stamps and Crown fines; (7) receipts from waterworks; (8) receipts from gasworks; (9) receipts from electric lighting undertakings; (10) receipts from tramways; (11) other receipts; (12) payments from the Local Taxation Account and other Government sources; and (13) sums received from other local taxing bodies.

The purposes to which the receipts are applied are shown in Part II.

The receipts and expenditure from loans, or the issue of stock, are grouped in Parts III. and IV., respectively.

18 RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

PART I.—RECEIPTS FROM REVENUE.

REVENUE.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.	Percentage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Rates for municipal purposes	341,445	24,344	155,318	174,605	3,941	1,199,394	26.85
2. Poor rate	375,679	13,119	82,342	392,274	—	687,414	15.57
3. Tolls, market charges, and dues	41,525	1,357	2,494	10,571	1,066	55,313	1.74
4. Rents from property in lands, houses, &c.	84,397	11,362	24,610	25,332	3,070	148,499	4.47
5. Dogs Licence Duty	1,166	162	808	1,126	229	3,291	.1
6. Petty Sessions stamps and Crown fines	3,734	164	—	—	—	3,909	.12
7. Receipts from waterworks	56,177	3,689	6,925	16,509	—	83,599	2.5
8. Receipts from gasworks	311,545	17,584	8,353	79,413	347	417,542	12.49
9. Receipts from electric lighting undertakings	351,066	—	33,068	4,634	—	488,829	7.73
10. Receipts from tramways	270,227	—	—	—	—	270,227	6.94
11. Other receipts	165,847	4,652	13,997	21,079	674	205,649	5.25
12. Payments from the Local Taxation Account, &c.	154,827	1,278	5,225	11,053	297	172,682	5.36
13. From other local taxing bodies	19,610	900	680	3,589	610	31,398	.95
Total	2,453,627	78,601	346,960	457,710	9,162	3,245,960	100

PART II.—EXPENDITURE FROM REVENUE.

EXPENDITURE.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expenditure.	Percentage.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
	£	£	£	£	£	£	
1. Paying and repairs of streets	199,088	6,015	17,649	43,828	491	180,071	5.37
2. Cleaning and watering streets	105,139	3,301	10,097	16,156	247	135,440	4.04
3. Lighting, including lamps, pipes, &c.	77,629	2,744	16,599	18,925	2,269	117,949	3.62
4. Watching	30,367	—	—	—	—	30,367	.91
5. Building, demolition of walls, &c.	4,391	455	387	2,034	75	5,322	.25
6. Carworks, including payments in respect of borrowed money	324,686	16,906	8,418	61,695	327	413,481	12.94
7. Electric lighting undertakings including payments in respect of borrowed money	214,371	—	32,610	3,835	—	250,816	7.63
8. Tramways, including payments in respect of borrowed money	271,835	—	—	—	—	271,835	8.11
9. Water supply	54,148	2,481	6,378	14,596	—	77,603	2.32
10. Making sewers or drains, and for other sanitary purposes	129,661	1,868	14,362	13,115	—	159,326	4.75
11. Hospitals	29,328	—	450	6	—	29,784	.89
12. Markets and fairs	27,460	1,191	1,483	8,665	165	38,954	1.16
13. Money paid to boarded guardians on demand	242,978	—	—	—	—	242,978	7.36
14. Payments for lunatic asylums	127,509	—	—	—	—	127,509	3.8
15. Payments for reformatories and industrial schools	23,907	—	—	—	—	23,907	.71
16. Payments to county councils on demand	—	15,058	86,968	94,483	—	196,489	5.92
17. Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways:—							
Principal	33,116	7,239	8,649	32,826	795	84,025	2.53
Interest and dividends	172,710	7,364	35,808	37,584	1,143	253,614	7.81
Payments to sinking fund	77,854	964	15,481	3,819	—	97,798	2.93
18. Expenses under Irish Universities Act, 1862	2,369	—	—	—	—	2,369	.07
19. Expenses for technical instruction	64,087	476	3,264	4,446	—	72,263	2.16
20. Expenses in connection with compulsory education	5,644	213	874	1,848	63	8,558	.26
21. Payments to other local bodies	43,006	—	34,128	7,872	—	85,016	2.54
22. Other expenses	284,013	12,276	69,735	63,325	3,450	419,809	12.43
Total	2,498,809	79,609	346,511	458,294	9,269	3,292,394	100

PART III.—RECEIPTS FROM LOANS AND STOCK.

Receipts.	Towns under the Act of 1859; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	40,537	1,160	861	4,481	—	51,729
2. Gasworks	33,676	3,697	—	11,644	—	48,417
3. Electric lighting undertaking	63,409	—	4,887	8,833	—	92,600
4. Tramways	—	—	—	—	—	—
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	47,380	—	274	6,902	—	54,803
7. Housing of working classes, &c.	11,318	7,976	43,021	51,516	8,667	122,618
8. Water supply	26,485	7	—	10,953	—	43,412
9. Sewerage	34,212	—	7,306	8,965	—	50,477
10. Other purposes	94,662	300	2,302	8,051	399	105,635
11. Other receipts operating as loans	1,324	—	6	1,011	—	2,341
Total	378,109	13,152	58,531	113,796	8,966	572,525

PART IV.—EXPENDITURE DEFRAIDED FROM LOANS AND STOCK.

Expenditure.	Towns under the Act of 1859; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expenditure.
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.	
	£	£	£	£	£	£
1. Paving and flagging	40,142	800	8,839	4,396	—	51,986
2. Gasworks	69,022	4,808	—	13,800	—	86,636
3. Electric lighting undertaking	65,112	—	14,498	6,326	—	85,936
4. Tramways	14,548	—	—	—	—	14,548
5. Public lighting	—	—	—	—	—	—
6. Improvement of town by erection of municipal buildings	47,049	—	—	8,745	—	55,794
7. Housing of working classes, &c.	35,656	4,863	43,703	48,941	8,831	140,836
8. Water supply	26,176	—	98	11,996	—	40,969
9. Sewerage	24,915	—	1,666	6,793	—	43,344
10. Other purposes	63,993	77	4,769	7,617	183	75,699
Total	392,857	9,345	75,593	106,195	8,964	601,966

III.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT RAISED BY AUTHORITIES OTHER THAN MUNICIPAL IN SOME CASES.

(a.) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are empowered to levy the following rates in connection with the water supplied by them to the city of Belfast and certain adjacent districts:—A domestic water rate not exceeding 1s. 8d. in the £, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall not exceed 2d. The rates assessed for the latest year preceding the 31st of March, 1915, viz., that ended on the 31st of October, 1914, were 1s. 4d. and 4d., respectively.

The receipts and expenditure of the Commissioners during that year are summarized as follows:—

Receipts.		Expenditure.	
	£		£
Rates	64,215	Payments in respect of borrowed money:—	
Water rents and sales	49,350	Principal paid off	27,233
From local taxes	1,415	Interest	63,276
Other receipts	9,689	Sinking fund	23,618
		Payments to other local bodies	6,516
		Other expenditure	23,825
Total receipts from revenue	124,649	Total expenditure from revenue	144,468
Do. do loans	37,161	Do. do loans	8,578
Gross Total	£161,750	Gross Total	£153,046

(b.) TAXATION IN AID OF THE COST OF POLICE.

(i.) *The Dublin Metropolitan Police Establishment.*

Under section 4 of the Act 1 and 2 Vict., ch. 25, a rate of 8d. in the £, producing an average of about £46,000 a year, is assessed within the police district of Dublin Metropolis in aid of the cost of the Dublin Metropolitan Police. By section 66 (4) of the Local Government (Ireland) Act, 1908, it is provided that the produce of this rate shall be paid in two equal half-yearly payments to the Commissioner of Police on his demand, by the council for the city of Dublin as regards so much thereof as is raised in the city, and by the council of the county of Dublin as regards so much as is raised outside the city. As since 1906, the portion raised in the city during the year ended in March, 1915, was not paid over in accordance with this requirement, and, in consequence, an equivalent amount was deducted from sums payable to the council from the local taxation account, pursuant to section 80 (2) of the last-named Statute, and applied in discharge of the Commissioner's demand.

The amount so deducted and applied, which, for the purpose of these Returns of Local Taxation, is regarded as the sum raised by the police rate in the city, and the produce of such rate in the county, together with certain receipts in the nature of local taxation (publicans' and pedlars' certificates, &c.), for the year ended the 31st of March, 1915, all of which were appropriated in aid of the cost of the police and police courts, are as follows:—

	£	£
I. Dublin Metropolitan Police Tax.		
Rates on houses and land (in city, £30,251; in county, £16,238)		46,489
II. Other Receipts.		
Carriage Duty*	3,531	
Publicans' and pedlars' certificates	615	
Fees from police courts	1,495	
Fines and penalties from police courts	3,364	
		8,905
Total		£55,394

* i.e. Duties payable under the Dublin Carriage Acts.

The average amount realized by local appropriations in aid of the cost of this force and the police courts during the five years ended March, 1915, was £56,428, of which a sum of £46,368 was raised by the police rate.

(ii.) *The Royal Irish Constabulary.*

The cost of the Royal Irish Constabulary is charged on Imperial funds, but there are certain payments made from the taxes levied by county councils which are appropriated in aid of the vote for the maintenance of that service in pursuance of the following arrangement:—

In any county in which a force of police in excess of the allotted free quota is found to be necessary, one-half the cost of such extra force is charged to the county council; and it will be seen by the table on page 13 that the sum paid for additional police in counties during the year ended the 31st of March, 1915, was £10,574.

Town authorities are charged for the Constabulary in certain cases only. In Belfast and Londonderry, the charge is made for one-half the cost of an extra force additional to the ordinary force which is maintained entirely from Imperial funds, and for the whole cost of such members of the police as are engaged in night watching. This outlay is regulated by Statute in each case, 28 and 29 Vic., ch. 70, and 33 and 34 Vic., ch. 83, respectively, and it amounted in the first-named city to £27,379, and in the latter to £1,477 for the year under review. In Cork, Limerick, and Waterford sums of £31, £51, and £25, respectively, have been charged for the same year, being one-half the cost of an extra force employed during the period.

The charge on local taxes for the cost of this police in the year 1914-1915 would, therefore, appear to have amounted to £39,537.

(c.) *RUTLAND SQUARE TAX (DUBLIN).*

The Governors of the Rotunda Hospital levy a tax under 25 Geo. 3, ch. 43 (Ireland), sections 20 and 21, on the occupiers of the houses on the east, north, and west sides of Rutland Square for the purpose of lighting those sides of the square, and for keeping the railings of the enclosure in repair—the balance being applied towards the maintenance of the hospital. The tax is a charge on each house in the square of 1s. 9d. per foot of the frontage thereof, with a fixed annual payment by the residents for each light or lamp in front of their houses. The receipts on account of this tax in the year ended the 31st of March, 1915, amounted to £295, and the other receipts to £142, of which a sum of £80 was applied to purposes of lighting, and £93 towards wages, repairs, &c., leaving a balance of £264 available towards the maintenance of the hospital.

(d.) *TAXATION IN CONNECTION WITH THE PORT AND DOCKS BOARD, DUBLIN.*

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the City of Dublin shall be provided by a tax to be levied within the police district of the Metropolis. By section 66 (4) of the Local Government (Ireland) Act, 1898, the produce of this tax (if any) is now payable to the Dublin Port and Docks Board by the council for the city of Dublin as regards the portions raised in the city and by the council of the county of Dublin as regards the portion raised outside the city. The total amount raised in the year under review was £197.

IV.—JOINT BOARDS FOR SANITARY PURPOSES.

(a) *Drainage Boards.*

There are three joint boards established in Ireland for sewerage purposes, viz., Blackrock and Kingstown, Rathmines and Pembroke, and that of the Skule Bog united district, which consists of certain townlands in the Croom and Limerick No. 1 Rural Districts in the County of Limerick. The two first-named boards were constituted by special legislation, 56 and 57 Vict., ch. ccxxiv., and 40 and 41 Vict., ch. lxxxii., respectively, and the third by Provisional Order under Section 12 of the Public Health (Ireland) Act, 1878, confirmed by 1 Edw. 7, ch. cxliii.

The receipts and expenditure of these bodies are summarised as follows :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	12,595	Works and maintenance ...	1,807
Rents	27	Payments in respect of borrowed money :—	
Other receipts	1	Principal paid off ...	—
Total receipts from revenue	12,533	Interest	5,304
Do. do. loans ...	—	Sinking fund	2,171
		Salaries and wages	2,258
		Other expenditure	791
		Total expenditure from revenue	12,331
		Do. do. loans ...	—
Gross Total ...	£12,533	Gross Total ...	£12,231

(b) *Waterworks Board.*

For the purpose of supplying water to the urban districts of Portadown and Banbridge a joint board consisting of a representation of the council of each of these districts has been formed, in pursuance of a Provisional Order made and confirmed in 1902, 2 Edw. 7, ch. xciii. This body, known as the Portadown and Banbridge Joint Waterworks Board, and the Belfast City and District Water Commissioners already referred to, are the only public bodies in Ireland, other than the councils of urban and rural districts, who are authorised to provide water supplies for public and domestic use. Unlike the Commissioners, however, the Board is not invested with rating powers,—its expenditure being provided for by funds supplied by the councils of the constituent districts, on demand, as is the case with every joint board.

The following is a summary statement of the receipts and expenditure of this Board during the year under review :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	4,690	Works	440
Water rents and sales ...	242	Payments in respect of borrowed money :—	
Other receipts	—	Principal paid off ...	—
Total receipts from revenue	4,932	Interest	3,180
Do. do. loans ...	—	Sinking fund	720
		Salaries and wages	371
		Other expenses	78
		Total expenditure from revenue	4,785
		Do. do. loans ...	—
Gross Total ...	£4,932	Gross Total ...	£4,785

(c) *Board for Cleansing of Foreshore.*

To provide for the abating of a nuisance caused by the deposit of seaweed and sewage matter on a portion of the southern foreshore of Belfast Lough, a joint board, consisting of a representation of the Corporation of Belfast, and of the

Councils of the urban district of Holywood, and of the rural district of Castlereagh, known as the Belfast, Holywood, and Castlereagh Joint Board, has been formed, pursuant to a Provisional Order made in April, 1905, and confirmed by 5 Edw. 7, ch. cxxiii. The following is a brief statement of its receipts and expenditure for the year:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,800	Salaries and wages ...	1,187
Other receipts ...	11	Payments in respect of borrowed money:—	
Total receipts from revenue	1,811	Principal paid off ...	—
Do. do. loans ...	—	Interest ...	—
		Sinking fund ...	—
		Other expenses ...	412
		Total expenditure from revenue	1,599
		Do. do. loans ...	—
Gross Total ...	£1,811	Gross Total ...	£1,599

(d.) *Hospital Boards.*

Joint boards have also been constituted in like manner in four instances for the management of hospitals for special purposes as follows. For cases of infectious disease arising in the urban districts of Rathmines and Pembroke; for consumptives in Cork City and the urban and rural districts in Cork County; for cases of infectious disease in the urban districts of Bangor and Donaghadee and the urban and rural districts of Newtownards; and for consumptives in the county borough of Dublin, the urban district of Dalkey, and the four rural districts of Balrothery, Celbridge No. 2, and North and South Dublin. These bodies are known respectively as the Rathmines and Pembroke Joint Hospital Board (63 and 64 Vict. ch. exx.), the County of Cork Joint Hospital Board (4 Edw. 7, ch. cxxiv.), the Bangor and Newtownards Joint Hospital Board (4 Edw. 7, ch. cxxiv.), and Provisional Order of the 26th of March, 1907, confirmed by 7 Edw. 7, ch. cviii.), and the Dublin Joint Hospital Board (Provisional Order of the 24th of May, 1907, confirmed by 7 Edw. 7, ch. liii.) The two last mentioned Boards have been abolished or dissolved and have ceased to exist from the 30th September, 1914, and 31st March, 1915, respectively. The following is a summary of the accounts of these bodies for the year:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	15,910	Salaries and wages ...	5,670
Rents ...	60	Payments in respect of borrowed money:—	
Fees ...	18	Principal paid off ...	501
Other receipts ...	8,459	Interest ...	436
		Other expenditure ...	19,200
Total receipts from revenue	24,445	Total expenditure from revenue	25,807
Do. do. loans ...	150	Do. do. loans ...	55
Gross Total ...	£24,595	Gross Total ...	£25,862

(e.) *Burial Boards.*

Ten joint burial boards have also been constituted in the same way; each board, with three exceptions,* acting for a district comprising one or more urban districts united with a rural district, or with part of such a district. The councils of urban and rural districts are in all other cases the burial boards for their respective districts, and the receipts of the former as such are included in the table on page 18, the fees received by the latter being shown in a table on page 15.

* Denger burial board, which consists of representatives of three rural district councils, and Portlannington and Taghnamore burial boards, which consist of representatives of two rural district councils each.

The following is a summary of the accounts of these boards for the year :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,097	For purchase of ground ...	—
Fees and payments for inter- ments	891	Fencing, drainage, maintenance, &c.	100
Other receipts	1,345	Salaries and wages	1,613
Total receipts from revenue	3,333	Payments in respect of borrowed money :—	
Do. do. loans ...	225	Principal paid off ...	618
		Interest	474
		Rents, taxes, and other payments	500
		Total expenditure from revenue	3,205
		Do. do. loans ...	610
Gross Total ...	<u>£3,558</u>	Gross Total ...	<u>£3,915</u>

V.—PORT SANITARY AUTHORITIES.

In pursuance of section 9 of the Public Health (Ireland) Act, 1896, sanitary bodies have been constituted, under Provisional Orders subsequently confirmed, for the ports of Belfast, Londonderry, Dublin, Galway, Cork, Waterford and New Ross, and Newry, these bodies being designated Port Sanitary Authorities. In the first-mentioned case the Corporation of Belfast is the sanitary authority for the port, but in each of the other cases a joint board has been formed consisting of a representation of the councils of the sanitary districts abutting on the port, one such board acting for the two ports of Waterford and New Ross.

The receipts and payments of these bodies during the year are summarised as follows :—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From the constituent bodies	1,588	Salaries and wages	984
Other receipts	22	Payments in respect of borrowed money :—	
Total receipts from revenue	1,610	Principal paid off ...	127
Do. do. loans ...	—	Interest	112
		Sinking Fund	112
		Other expenditure	101
		Total expenditure from revenue	1,526
		Do. do. loans ...	—
Gross Total ...	<u>£1,610</u>	Gross Total ...	<u>£1,526</u>

VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS LICENCE DUTY, &c.

This species of taxation is applied partly to the remuneration of officers of local courts, and partly in aid of county and town rates, as appears hereafter.

The officers styled Clerks of the Peace and Clerks of the Crown, whose salaries are charged on local rates, are now reduced in number to two of each. In the remaining counties and boroughs these offices have been united as provided for by the County Officers and Courts (Ireland) Act, 1877, and an appointment has been made to the united office of a person styled Clerk of the Crown and Peace, whose salary is paid out of funds provided by Parliament.

(a.) *Clerks of the Peace.*

	£
Salaries and emoluments	634
Received from the Imperial taxes]	58
Other emoluments	97
Total	<u>£789</u>

(b.) *Clerks of the Crown.*

	£
Salaries	323
Emoluments from the Imperial taxes	12
Other emoluments	—
Total	<u>£335</u>

(c.) Petty Sessions Clerks.

The receipts from Petty Sessions stamps and Crown fines, and the application thereof, for the latest period available, are shown in the following summary:—

RECEIPTS.				£
Produce of Petty Sessions stamps	...	...	...	26,426
Produce of Crown fines	...	...	...	21,034
Dividends	...	...	...	662
Amount transferred from proceeds of dogs licence duty	...	...	...	27,527
From Belfast Corporation	...	...	...	250
Other receipts	...	...	...	—
Total	...	...	...	<u>£75,898</u>
APPLICATIONS.				£
Officers of local courts, salaries, pensions, &c.	...	...	...	60,132
Treasurers of boroughs	...	...	...	4,145
Private parties	...	...	...	3,934
Royal Irish Constabulary fund	...	...	...	971
Cattle disease account	...	...	...	441
Postage and money orders	...	...	...	35
Total	...	...	...	<u>£78,688</u>

The salaries and retiring allowances of the clerks of Petty Sessions are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and, in order to secure the fund from variation by reason of the fluctuation which necessarily occurs in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorised by the Act 44 & 45 Vict., ch. 18, to deduct from the dogs licence duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any calendar year, and to add it to the fund.

(d.) The Dogs Licence Duty.

The collection of the dogs licence duty, 2s. for each animal, with 6d. for the registry of each licence, is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty, as mentioned in the preceding paragraph. The surplus of the duty, after providing for the cost of collection, is paid over in aid of county and town rates, pursuant to 28 Vict., ch. 50, as amended by 30 and 31 Vict., ch. 116.

The following summary shows the amount of this duty collected for the latest year available, £53,639, as against £52,883 in the preceding year. The payments made from the latter amount to county and town authorities will be found in the tables on pages 13 and 18—those to counties amounting to £19,184 and to towns £3,231:—

RECEIPTS IN 1914.				£
Amount of the dogs licence duty	...	...	...	53,639
Dividends	...	...	...	343
Other receipts	...	...	...	—
Total	...	...	...	<u>£53,982</u>
APPLICATION OF FOREGOING.				£
In aid of county rates	...	...	...	19,951
In aid of town rates	...	...	...	3,351
Cost of postage, &c.	...	...	...	49
Payments under Dogs Act, 1906, to Royal Irish Constabulary and Dublin Metropolitan police	...	...	...	496
Deducted and added to Fines and Fees fund by order of the Lord Lieutenant	...	...	...	30,135
Total	...	...	...	<u>£53,982</u>

VII.—TAXATION PRODUCED BY TOLLS, DUES, &c.

(a.) HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary:—

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
Import and export, tonnage and ballast dues	251,602	New works and improvements	57,342
Harbour, port, anchorage, buoy, and bascage tolls	104,631	Repairs and maintenance of works	91,675
Pilotage dues	15,142	Payments in respect of borrowed money:—	
Wharf, pier, quay, and dock dues	7,669	Principal paid off	8,115
Receipts not classed	21,773	Interest and dividends	121,453
Rents	46,536	Sinking fund	26,906
Use of lighter boats, &c.	31,654	Payments not classed	77,785
Lighthouse or floating light dues	1,251	Wages	29,839
Sale of materials	470	Salaries	40,807
From the Imperial taxes	10,209	Pilotage	16,258
From the taxes of other local bodies	137	Plant, such as dredgers, buoys, beacons, &c.	16,298
		Lighting harbours, docks, &c.	11,895
		Rents, rates, taxes, &c.	25,010
		Law expenses	1,464
		Repayments through Treasury to Im- perial taxes	—
		Lighthouses and floating lights	9,451
		Repayments to other local taxing bodies	3,403
Total receipts from revenue	492,154	Total expenditure from revenue	537,583
Do do. loans	73,951	Do do. loans	16,462
Gross Total	566,105	Gross Total	554,045

(b.) INLAND NAVIGATIONS.

(1.) Maintained out of County Rates.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From rates	2,160	Works	986
Tolls	212	Salaries and incidentals	911
Other receipts	82		
Total	£2,394	Total	£1,897

(2.) Maintained out of the Imperial taxes, and by receipts from Tolls, &c.

<i>Receipts.</i>		<i>Expenditure.</i>	
	£		£
From Imperial taxes	429	Works	4,650
Tolls	3,219	Salaries and incidentals	1,972
Other receipts	951		
Total	£4,499	Total	£6,622

VIII.—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of this fund:—

	£
Light dues	8,901
Yees under Merchant Shipping Act, viz:—	
On examination of masters, mates, and engineers	267
On engagement or discharge of crews	75
On renewal of certificates	6
In respect of the survey of vessels	1,848
	2,196
Total	£11,097

ARTERIAL DRAINAGE.

Repayments to the Commissioners of Public Works in respect of loans for construction of drainage works, and of expenditure on maintenance in case of default by Drainage Boards.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £28,696, and the sum repaid out of county rates was £585.

Loans and stock outstanding against local Bodies.

The following is a summary of the local indebtedness at the close of the financial year ended on or before the 31st of March, 1915 :—

	Commissi- oners of Councils	Commissi- oners of Legisla- tive Bodies	Commissi- oners of Towns under Municipal Corporation Acts	Commissi- oners of Towns under Special Acts	Commissi- oners of Towns under Special Acts	Boards of Public Health and District Water Commissi- oners	Joint Boards for sewerage, drainage, and other purposes	Rural District Boards	Boards of guardians	Harbour authorities	Total
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Balance of loans due .	104,054*	1,009,046	1,829,070	327,414	1,390,086	334,067	68,848	7,085,778	338,806	1,111,128	14,517,601
Amount of stock out- standing	—	—	6,350,438	389,768	40,362	1,581,758	132,770	—	—	2,188,160	11,508,128
Total, 1915 .	104,054	1,009,046	8,179,508	717,182	1,430,448	1,915,825	201,618	7,085,778	338,806	3,299,288	26,025,729
Total, 1914 .	338,210	1,845,689	8,068,761	1,286,282	1,302,377	1,864,269	243,899	7,378,853	337,435	3,213,169	25,451,011
Increase .	22,844	—	110,747	420,896	128,071	51,556	—	706,925	—	86,119	574,718
Decrease .	—	836,643	—	—	—	—	—	—	—	—	—

* This includes 1820,874 in respect of guaranteed loans—see contingent liability.

NOTE.—Deductions on account of duplicate entries, &c.

Certain deductions, chiefly to avoid duplicate reckonings, have been made in the accounts dealt with in these returns, as follows :—

In county taxation the other receipts on page 13 have been reduced by £11,332 paid from the General Cattle Diseases Fund, and £19,223, which was not part of the taxation of the year; in town taxation the other receipts included in the table on page 18 have been reduced by the following sums :—£906 from the General Cattle Diseases Fund, and further sums amounting to £16,877. The Rural District Fund has been reduced by £1,316, the Union Fund by £1,434, the Lunatic Asylum Fund by £643, and in the case of the other receipts shown in the accounts of Joint Boards and Port Sanitary Authorities sums of £8,498 and £1, respectively, have been deducted. In harbour taxation the receipts on page 26 have been reduced by £15,142 pilotage dues, and the other receipts by £1,506.

LOCAL GOVERNMENT BOARD,

DUBLIN, 22nd February, 1916.

DUBLIN CASTLE.

29th February, 1916.

Sir,

I have to acknowledge the receipt of your letter of the 25th instant (No. 21/M/1916) forwarding, for submission to His Excellency the Lord Lieutenant, Returns of Local Taxation in Ireland for the year 1914-15.

I am,

Sir,

Your obedient Servant,

E. O'FARRELL.

THE SECRETARY,

LOCAL GOVERNMENT BOARD,

DUBLIN.